REGISTERED No. M. 7463.

KERALA GAZETTE

EXTRAORDINARY

PUBLISHED BY AUTHORITY

Vol. VI] Trivandrum, Wednesday, 29th November 1961 / 8th Agrahayana 1883 [No. 103

Legislature Secretariat

NOTIFICATION

No. 5908|LA7|61.

Dated, Trivandrum, 29th November 1961.

The following Bill together with the Statement of Objects and Reasons, is published, as ordered by the Speaker under Rule 67 of the Rules of Procedure and Conduct of Business in the Kerala Legislative Assembly.

D. TIRUMALAI IYENGAR,
Secretary,
Legislative Assembly.

PRINTED AND PUBLISHED BY THE S.G.P. AT THE GOVERNMENT PRESS,
TRIVANDRUM, 1961.

74187 L. A. Bill 31 of 1961.

THE GENERAL SALES TAX (SECOND AMENDMENT) BILL, 1961

A

BILL

further to amend the General Sales Tax Act, 1125.

Preamble.—WHEREAS it is expedient further to amend the General Sales Tax Act, 1125, for the purposes hereinafter appearing;

BE it enacted in the Twelfth Year of the Republic of India as follows:—

1. *Short title and commencement.*—(1) This Act may be called the General Sales Tax (Second Amendment) Act, 1961.

(2) It shall be deemed to have come into force on the 30th day of May, 1950.

2. *Amendment of section 2.*—In section 2 of the General Sales Tax Act, 1125 (Act XI of 1125),—

(i) for clause (d), the following clause shall be substituted, namely:—

"(d) "dealer" means any person who carries on the business of buying or selling goods, and includes a person who sells goods produced by him by manufacture, agriculture or otherwise.

Explanation.—A co-operative society, a club, a firm or any association which sells goods to its members is a dealer within the meaning of this clause;";

(ii) in clause (j), Explanation (1) and Explanation (2) shall be renumbered as Explanation (2) and Explanation (3) respectively and, before Explanation (2) as so renumbered, the following Explanation shall be inserted, namely:—

"*Explanation (1).*—A transfer of the property in the following goods, namely, tea, coffee, rubber or cardamom, whether in the course of trade or business or otherwise, for cash or for deferred payment or other valuable consideration, by a person who produces the same, shall be deemed to be a sale for the purposes of this Act.".

3. *Repeal.*—The General Sales Tax (Second Amendment) Ordinance, 1961 (Ordinance No. 7 of 1961), is hereby repealed.

STATEMENT OF OBJECTS AND REASONS

The High Court of Kerala has held in O.P. 987/60 that the mere sale by a person of rubber sheets produced by conversion of latex collected from rubber trees grown by him is not sufficient to constitute him a dealer. Since sales by dealers alone can be taxed under the General Sales Tax Act, sales of rubber or rubber sheets by a person who produces the same would not be liable to tax in view of the judgment. For the same reason, it may be contended that sale of tea, coffee and cardamom by persons producing them is not liable to tax. In the interests of the revenues of the State it was considered necessary to tax such sales and for that purpose to amend the General Sales Tax Act, 1125, with retrospective effect from the date on which that Act came into force.

Since the Legislative Assembly was not in session, the Governor promulgated the General Sales Tax (Second Amendment) Ordinance, 1961, amending the definitions of 'dealer' and 'sale' in the General Sales Tax Act, 1125, for the above purpose. The Bill is intended to replace the Ordinance by an Act of the Legislature.

R. SANKAR

REGISTERED No. M. 7483.

KERALA GAZETTE

EXTRAORDINARY

PUBLISHED BY AUTHORITY

Vol. VI] Trivandrum, Wednesday, 29th November 1961 / 8th Agrahayana 1883 [No. 137.

GOVERNMENT OF KERALA

Revenue Department

G. O. (P) No. 1013. *Dated, Trivandrum 29th November 1961.*

NOTIFICATION

In exercise of the powers conferred by Section 15 of the Kerala Agrarian Relations Act, 1960 (Act 4 of 1961), the Government of Kerala hereby make the following amendments to the Government Revenue Department notification dated 15th February, 1961 constituting Land Tribunals for purposes of the said Act, published in the Gazette Extraordinary dated 15th February, 1961.

Amendments

In the Schedule to the said notification—

(1) *For* the entries relating to the Tribunal with headquarters at Trichur, the following entries shall be *substituted* viz.,

(1)	(2)	(3)
Shri V. P. George (Deputy Collector), Principal Land Tribunal. Shri K. Chennu (Deputy Collector), Additional Land Tribunal.	Trichur taluk and Nattika Firka of Chowghat taluk, Trichur District	Trichur

(1)	(2)	(3)
Shri E. Madhavan Nair (Deputy Collector)	Talappilly taluk and Chowghat Firka of Chowghat taluk, Trichur District	Wadakkancherry

(2) *For* the entries relating to the Tribunal with headquarters at Kozhikode, the following entries shall be *substituted* viz.

(1)	(2)	(3)
Shri C. Kochunny Nair (Munsiff)	Quilandy, Kozhikode and South Wynaad taluks of the Kozhikode District	Kozhikode
Shri C. P. Krishnavarman Eradi (Deputy Collector)	Badagara taluk of the Kozhikode District	Badagara

(3) *For* the entries relating to the Tribunal with headquarters at Tellicherry, the following entries shall be *substituted* viz.,

(1)	(2)	(3)
Shri A. Vasudevan (Munsiff)	Tellicherry and North Wynaad taluks of the Cannanore District	Tellicherry
Shri M. P. Bavootty (Deputy Collector)	Cannanore taluk of the Cannanore District	Cannanore

(4) *For* the entries relating to the Tribunal with headquarters at Kanhangad, the following entries shall be *substituted* viz.,

(1)	(2)	(3)
Shri P. Kunhianandan Nair (Deputy Collector)	Taliparamba taluk of the Cannanore District	Taliparamba
Shri M. P. Krishnan Nair (Deputy Collector)	Kasaragode and Hosdurg taluks of the Cannanore District	Kanhangad

2. The amendments shall take effect from the 5th December, 1961.

By order of the Governor,

K. M. Peter,

Joint Secretary to Government,

Revenue Department.

PRINTED AND PUBLISHED BY THE S.G.P. AT THE GOVERNMENT PRESS, TRIVANDRUM, 1961.

REGISTERED No. M. 7463

KERALA GAZETTE

EXTRAORDINARY

PUBLISHED BY AUTHORITY

Vol. VI] Trivandrum, Wednesday, 29th November, 1961 / 8th Agrahayana, 1883 [No. 135

LAW DEPARTMENT

NOTIFICATION

No. 11439|61|Law|(G)2.

Dated, Trivandrum, 29th November 1961.
8th Agrahayana, 1883.

The following Act of the Kerala State Legislature is hereby published for general information. The Bill as passed by the Legislative Assembly received the assent of the Governor on the 28th day of November, 1961.

By order of the Governor,
P. SANKARAN ELAYATH,
Law Secretary.

PRINTED AND PUBLISHED BY THE S.G.P. AT THE GOVERNMENT PRESS, TRIVANDRUM, 1961.

ACT 34 of 1961

KERALA APPROPRIATION (No. 6) ACT, 1961

An Act to provide for the appropriation of certain further moneys out of the Consolidated Fund of the State of Kerala for the service of the financial year commencing on the 1st April, 1961.

Preamble.—WHEREAS it is necessary to provide for the appropriation of certain further moneys out of the Consolidated Fund of the State of Kerala for the service of the financial year commencing on the 1st April, 1961;

BE it enacted in the Twelfth Year of the Republic of India as follows:—

1. *Short title.*—This Act may be called the Kerala Appropriation (No. 6) Act, 1961.

2. *Further appropriation out of the Consolidated Fund for the financial year commencing on the 1st April, 1961.*—The State Government may appropriate out of the Consolidated Fund of the State of Kerala, for the financial year commencing on the 1st April, 1961, a further sum not exceeding seventy one lakhs, eighty-four thousand and eight hundred rupees, being moneys required to meet—

(a) the supplementary grants made by the Kerala Legislative Assembly for that year, as set forth in column (3) of the Schedule; and

(b) the supplementary expenditure charged on the Consolidated Fund of the State of Kerala for that year, as set forth in column (4) of the Schedule.

SCHEDULE

No. of Vote (1)	Services and purposes (2)	Sums not exceeding: Voted by the Legislative Assembly (3)	Charged on the Consolidated Fund (4)	Total (5)
A.	REVENUE ACCOUNT	Rs.	Rs.	Rs.
I.	Agricultural Income tax and Sales tax	..	10,000	10,000
III.	Excise	..	300	300
V.	Forest	..	1,500	1,500
VII.	Taxes on Vehicles	..	500	500
IX.	Heads of States, Ministers and Headquarters staff	45,000	..	45,000
XII.	District Administration and Miscellaneous	..	900	900
XIII.	Administration of Justice	..	5,800	5,800
XV.	Police	..	400	400
XIX.	General Education	5,00,000	25,800	5,25,800
XXV.	Fisheries	..	10,300	10,300
XXVII.	Animal Husbandry	18,300	..	18,300
XXVIII.	Co-operation	..	200	200
XXIX.	Industries	..	9,600	9,600
XXXI.	Harijan Welfare	..	75,000	75,000
XXXIV.	Civil Works	35,100	1,02,500	1,37,600
XXXV.	Famine	7,00,000	..	7,00,000
	TOTAL OF A	12,98,400	2,42,800	15,41,200

SCHEDULE—(*Contd.*)

No. of Vote	Services and purposes	Sums not exceeding		
		Voted by the Legislative Assembly	Charged on the Consolidated Fund	Total
(1)	(2)	(3)	(4)	(5)
		Rs.	Rs.	Rs.
B.	CAPITAL EXPENDITURE OUTSIDE THE REVENUE ACCOUNT.			
XLII.	Capital Outlay on Irrigation	1,91,600	9,800	2,01,400
XLIII.	Capital Outlay on Public Health	1,46,800	..	1,46,800
XLV.	Capital Outlay on Industrial Development.	7,50,000	..	7,50,000
XLVII.	Capital Outlay on Civil Works	10,45,300	2,25,100	12,70,400
XLVIII.	Capital Account of Other Works outside the Revenue Account	1,32,900	..	1,32,900
LI.	Capital Outlay on Schemes of Government Trading	..	42,100	42,100
	TOTAL OF B	22,66,600	2,77,000	25,43,600
C.	DISBURSEMENT OF LOANS AND ADVANCES AND REPAYMENT OF DEBT.			
LII.	Loans and Advances by the Government	31,00,000	..	31,00,000
	TOTAL OF C	31,00,000	..	31,00,000
	GRAND TOTAL	66,65,000	5,19,800	71,84,800

Kerala Gazette No. 47 dated 28th November 1961.

PART III

DRAFT NOTIFICATION

No. L1 (B). 7733/61. *7th June 1961.*

In exercise of the powers conferred under section 102 of the T. C. Panchayats Act (Act II of 1950) and the Rule 138 of the Panchayat Rules, 1951, the Market Byelaws of Kodungalloor Panchayat are hereby approved and notified by the Director of Local Bodies, the same having been duly passed by the Panchayat under section 99 of the above said Act, after observing all the formalities contemplated under Rules 118, 186 and 187 of the Panchayat Rules 1951. Neccessary sanction under section 56 (c) of the T. C. Panchayat Act has been accorded in G. O. Rt. 837/L. ii/61/Plg. D. dated 30-3-1961.

Office of the Director of Local Bodies, Trivandrum.

N. Gopala Pillai,
Director of Local Bodies.

Market Bye-law of Kadungallur Panchayat

Public Market

1. The market shall be open to all persons without distinction of caste or creed.

2. The market shall be open from sun rise to sun set on such days of the week as may be notified in the Gazette by the Director of Local Bodies.

3. The Panchayat may form the market as a whole or in parts for a period not exceeding one year to the highest bidder subject to the following conditions.—

(a) The stalls shall be leased or let out by auction to the highest bidder for a period not exceeding one year as the Panchayat may from time to time resolve upon, by the Executive Authority or any one authorised by him in this behalf.

(b) The Executive Authority or the officer authorised by him may also lease or let for trade sites or standings within the market premises by auction to the highest bidder

(c) Open spaces will be left for the sale of petty articles to the extent the ground would permit.

(d) The rent or fee due shall be payable in advance for the whole term, and when let on the monthly payment system one month's rent shall always be deposited in advance as earnest money and the rent for every month shall be paid in the Panchayat office before 15th of that month, in default of which the licence and the original deposit shall be liable to be forfeited and the stalls, sites or standings shall be resold, and the licensee shall be held responsible for any loss which may be sustained by the resale by public auction or by private contract. The licensee shall also be liable to be evicted. All amounts due from the licensee shall be recoverable under the provisions of the Revenue Recovery Act.

4. All articles brought into the market for sale in open space reserved for sale of petty articles by casual vendors shall be charged with an admission fee according to the rates prescribed in the schedule below.

The fees prescribed in the schedule below shall be paid at the entrance of the market to the officer appointed by the Executive Authority or to the lessee or his authorised agent for the purpose and a receipt obtained from him.

5. Any person found carrying on sale within the market premises without a license under bye-law 3 or receipt under bye-law 4 shall be summarily ejected.

6. All articles brought into the market shall be sold or exposed for sale in stalls, shops, standings or other places set apart by the Executive Authority from time to time for the purpose of selling such articles.

7. Any person guilty of a breach of any of these bye-laws and conditions of his licence shall be liable to have his licence suspended or withdrawn at the discretion of the Executive Authority and to be evicted from the market under the direction of the Executive Authority or officer authorised by him.

8. Every tenant of a stall, shop or standing who shall employ another person to carry on his business at such stall, shop or standing on his behalf and as his agent shall register with the Executive Authority and from time to time keep so registered the name of every employee who may be for the time being deputed to act for him as aforesaid.

9. A tenant or occupier of a stall or holding shall on demand by the Executive Authority remove outside the market precincts or to such place as the Executive Authority may direct any hamper, box, barrel or other receptacle which he has so disposed as in the opinion of the Executive Authority to obstruct the public way or overcrowd the stall or interfere with due ventilation.

10. No putrid or unwholesome article of consumption, shall be allowed to be exposed or sold in the market. The Executive Authority shall under such general orders as the Panchayat may from time to time pass, be at liberty to summarily remove or destroy all such articles and the lessee or the owner shall have no claim for compensation for any loss arising therefrom.

11. No article the storing or sale of which shall not be done without a license either from the Panchayat or from the Government shall be brought into the market for sale without such license.

12. Articles prohibited to be sold shall not be brought into the market.

13. No person shall assign or sublet or otherwise part with possession of any stall or shop or standing to another.

14. No person resorting to the market shall spoil or make the place dirty or insanitary.

15. Any person resorting to the market as a buyer or seller or as a cooly shall always comply with all lawful directions of the Executive Authority and other officers authorised by him.

16. The Executive authority or servants of Panchayat may expel from the premises any person who is found there drunk or begging or loitering or who misconducts himself, or is a lunatic or who is in any way infringes any of these bye-laws and may prevent such person from further carrying on any trade or business in the market or occupying any building, shop, or stall or standing therein, if he is a tenant, occupier or vendor or an agent or servant of any of these persons.

17. Servants employed by the Panchayat in the public market are forbidden to ask for or receive any gratuity in money or otherwise.

PRIVATE MARKET

18. The license fee for a private market shall be regulated by the area covered by the market as shown below—

(1)	If the area is 25 cents and below	20·00
(2)	Do. 50 do.	40·00
(3)	Do. 75 do.	60·00
(4)	Do. 1 acre and below	100·00
(5)	Do. 2 acres and below	140·00
(6)	For every additional acre above 2 acres or a fraction thereof	40·00

19. The fee for the renewal of a licence shall be 15 per cent of the gross income of the owner from the market in the preceding year.

20. A licence may be granted for the use of any private place as a market or shop for sale of animals, meat or fish or as a market for sale of fruit or vegetables,

(i) When the proposal to use the place for the said purpose having been notified to the public at least 7 days and all written objections thereto by persons resident within 50 yds. of the site having been duly considered, the Panchayat approve of the proposal and the site;

(ii) When there is no privy, latrine, urinal, dust bin, burning ground or rubbish or night soil depot within 50 ft. of the proposed site;

(iii) When there is no similar market within one mile of the proposed site;

(iv) When previous approval is obtained for the proposal from the Director of Local Bodies.

21. A license may be granted for the use of a private place as a private market or shop for meat or fish or as a market for the sale of fruit or vegetables only on the following conditions:—

(i) That the licensee keeps on the premises such supply of water and such movable receptacles or refuse and such buckets shovels, brooms and other implements for cleaning purposes and for use in case of fire as the Panchayat from time to time prescribe and that he maintains the same always clean and in good repair.

(ii) That the licensee causes the floor or pavements and furniture of his market or shop to be thoroughly washed down and blood, rubbish and garbage to be removed from the premises within 2 hours of the close of each day's business;

(iii) That the licensee of a market employ or keep on duty at such market for so long as it is open to the public so many peons as may be prescribed by the Panchayat in the licence for the purpose of maintaining order and preventing nuisances or obstructions in the market or in the approaches thereto.

(iv) That the licensee of a market charge for the use of the market nothing more than the maximum fees fixed for a public market.

(v) That the licensee shall use the market for the sale of only such articles for which the licence is granted and that no part of the market shall be used for any purpose other than that specified in the licence.

(vi) That the licensee shall put up notice boards specifying the articles for the sale of which the various stalls or shops are set apart and used.

(vii) That the licensee shall at all reasonable hours give the Executive Authority or any employee deputed by him in this behalf free access to all parts of such shops and every facility for inspecting the same.

(viii) That the licensee shall abide by the provisions of the bye-laws and rules 17 to 27 and 31 of the Panchayat Market Rules 1954 as if his market was a public market.

22. A licence issued may be suspended or withdrawn at the discretion of the Panchayat whenever any of the above conditions are broken.

General

23. A breach or an abetment of a breach of any of the above bye-laws shall be punishable with fine which may extend to fifteen rupees and when the breach is a continuing one, with a further fine which may extend to five rupees for every day, after the first during which the breach continues.

Kadungallur Panchayat

Admission Fee for Articles

1.	തലച്ചുമട്	ഒന്നുക്ക്	0.03
2.	വണ്ടിഭാരം	,,	0.25
3.	ഭാരമില്ലാത്ത വണ്ടി	,,	0.12
4.	മോട്ടോർ ലോറി ഭാരം	,,	0.75
5.	,, കാലി	,,	0.37
6.	മൂരി, എരുമ, പോത്ത് രണ്ടുവയസ്സിനു മേലുള്ളവ	,, ,,	0.12
7.	കുതിര, കഴുത, മുതലായവയെ കൊണ്ടുപോകുന്നതിന്	,,	0.06
8.	കന്നുകാലി കുട്ടികൾ രണ്ടുവയസ്സിനു താഴെ ഒരു വയസ്സിനു മേലുള്ളവ	,,	0.06
9.	ചെമ്മരിയാട്, കോലാട്, കഴുത മുതലായവ രണ്ടുവയസ്സിനുമേൽ		0.12
10.	പോക്ക്		0.06

11. മത്സ്യക്കാവ് ഒന്നുക്ക് 12 നയാപൈസ വീതവും, മത്സ്യമില്ലാത്ത കാവ് ചുമട്ടുകാർക്ക് 6 നയാപൈസ വീതവും, പിരിക്കുന്നതാണ്.

N. B.— 1. ഒരുവയസ്സിനു താഴെയുള്ള കന്നുകാലി കുട്ടികൾ തള്ളയോടു കൂടി വരുമ്പോൾ കുട്ടികൾക്ക് പടിക്കാശ് പിരിക്കുന്നതല്ല.

2. ചുക്ക്, കരുമുളക്, കളിയടക്ക, എന്നിവയൊഴിച്ച് മറ്റെല്ലാ കാർഷികോല്പന്നങ്ങൾക്കും, കോഴിക്കും, തലച്ചുമടായി കൊണ്ടുവരുന്ന കലം, ചട്ടി എന്നിവകൾക്കും പടിക്കാശ് പിരിക്കുന്നതല്ല.